Saskatchewan
Municipal
Board

Annual Report 2003

Saskatchewan Municipal Board

104-04170/

Saskatchewan
Municipal
Board

Annual Report 2003

Saskatchewan Municipal Board

for the year ending
December 31, 2003

Honourable Len Taylor
Minister Responsible

Saskatchewan Municipal Board

2151 Scarth Street
Regina, Saskatchewan
S4P 3V7

Table of Contents

Letter of Transmittal	2
Message from the Chair of the Board	3
Mission and Mandate Statements	4
Organization by Function	5
Legislation	6
Goals for 2004	7
Administration	8 to 10
Local Government Committee	11, 12
Local Authority Debt Overview	13 to 20
Local Authority Overview of Local Improvements	21
Local Authority Approval Overview	22
Planning Appeals Committee	23, 24
Municipal Boundary Committee	25, 26
Fire Prevention Appeals Committee	27, 28
Assessment Appeals Committee	29 to 31
Assessment Appeals Committee Caseload Analysis	32, 33
Condominium Property Act Apportionment Committee	34
Board of Revenue Commissioners	35
Board of Revenue Commissioners Caseload Overview	36

List of Figures

Figure 1 - Statement of Expenditures	10
Figure 2 - Statement of Revenue	10
Figure 3 & 4 - Summary of Outstanding Long Term Debt and Associated Graph	13
Figure 5 – Loan and Debenture Authorizations	14
Figure 6 - Purpose for Borrowing by Way of Long Term Loan	15
Figure 7 - Summary of Outstanding Debenture Debt and Associated Graph	16
Figure 8 - Annual Debentures Issued 1994 – 2003	17
Figure 9 - Debentures Signed and Sealed in 2003	18
Figure 10 - Debenture Purchasers Graph and Debenture Purchasers Overview	19
Figure 11 - Purpose for Borrowing by way of Debentures and Associated Graph	20
Figure 12 - Local Improvement Projects Approved and Hearings Held	21
Figure 13 - Miscellaneous Approvals and Orders Issued	22
Figure 14 - Planning Appeals Committee Caseload Analysis	24
Figure 15 - Assessment Appeals Committee Breakdown of Appeals Received by Local Authority Type	32
Figure 16 - Board of Revenue Commissioners Appeal Analysis and Write Off and Cancellation of Debt Owing to Province	36

LETTER OF TRANSMITTAL

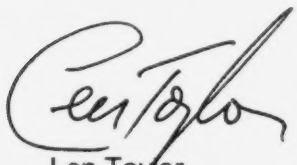
Regina, Saskatchewan

To Her Honour
The Honourable Dr. Lynda M. Haverstock
Lieutenant Governor of the
Province of Saskatchewan

Your Honour:

I have the honour to submit herewith the Annual Report for the Saskatchewan Municipal Board for the year ending December 31, 2003. The financial statements included in the report were prepared by the Board in accordance with guidelines of the Department of Finance.

Respectfully submitted,



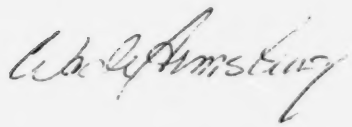
Len Taylor,
Minister Responsible
for Saskatchewan Municipal Board

Message From the Chair

It is my pleasure to present the annual report of the Saskatchewan Municipal Board for the year 2003.

The board staff has developed and launched a web site to better inform the public and local authorities of the board's procedures and services. Electronic versions of applications and appeal notices will provide quicker access to the various committees of the board. The board continues to assist municipalities deal with the demands associated with the major water projects planned for many communities. Apart from those appeals awaiting Court of Appeal proceedings, the board has been able to hear and decide the various appeals in a timely manner.

I wish to express my appreciation for the dedicated support of all board and staff members.



Wade Armstrong, Chair

Mission

The Saskatchewan Municipal Board is to ensure financial credibility for cities, towns, villages, northern and rural municipalities and school divisions, and to ensure appeals respecting planning; assessment; fire prevention; municipal boundaries and conservation and development are heard and decided.

Mandate

The Saskatchewan Municipal Board is legislatively mandated to exercise discretion of a regulatory and judicial nature. Major activities of the board are as follows:

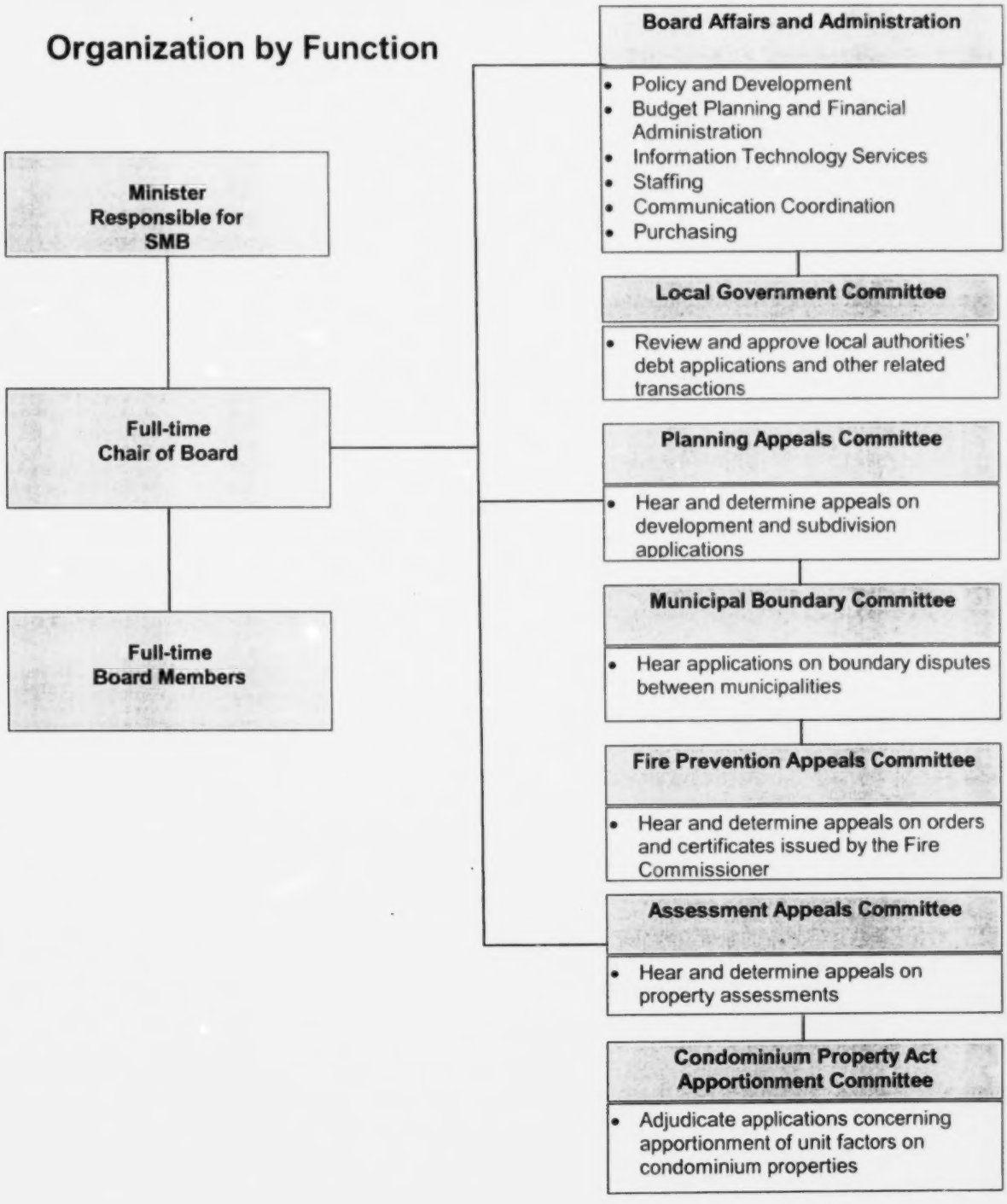
- Provide a service to the general public and municipalities by hearing appeals at the provincial level on matters that require specialized knowledge. Common matters of appeal include planning and development; assessed value of real property; local improvement assessment; tax exempt status of a property; conservation and development area authority property assessments; and orders and certificates issued by the provincial fire commissioner's office;

- Review local authorities' long term debt applications for approval, to ensure financial stability and, to provide assurance of the local authorities' financial stability to taxpayers and lenders.

- Provide advice and approvals to local authorities on capital financing, debt management, investment policy, water and sewer rates and local improvements.

- Provide a service to municipalities by adjudicating applications for alteration of municipal boundaries or amalgamation of municipalities where there is a disagreement over the alteration or amalgamation.

Organization by Function


Minister Responsible for SMB
Full-time Chair of Board
Full-time Board Members
Board Affairs and Administration
• Policy and Development
• Budget Planning and Financial Administration
• Information Technology Services
• Staffing
• Communication Coordination
• Purchasing
Local Government Committee
• Review and approve local authorities' debt applications and other related transactions
Planning Appeals Committee
• Hear and determine appeals on development and subdivision applications
Municipal Boundary Committee
• Hear applications on boundary disputes between municipalities
Fire Prevention Appeals Committee
• Hear and determine appeals on orders and certificates issued by the Fire Commissioner
Assessment Appeals Committee
• Hear and determine appeals on property assessments
Condominium Property Act Apportionment Committee
• Adjudicate applications concerning apportionment of unit factors on condominium properties

Legislation

The board accomplishes its mandate through a number of Acts. Enabling legislation is listed below:

The Assessment Management Agency Act
The Cities Act
The Condominium Property Act, 1993
The Conservation and Development Act
The Education Act, 1995
The Fire Prevention Act, 1992
The Local Government Election Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Northern Municipalities Act
The Planning and Development Act, 1983
The Public Libraries Act, 1996
The Rural Municipality Act, 1989
The Saskatchewan Housing Corporation Act
The Subdivisions Act
The Urban Municipality Act, 1984
The Watershed Associations Act

The board has authority to approve or determine matters under 13 other Acts. However, applications/appeals pursuant to these Acts are not often received.

Our Goals for 2004

The Saskatchewan Municipal Board is an agency that responds to demands and expectations of the public and local authorities when legislation indicates such actions. It is not intended to be an agency that proactively seeks out its client base to deliver its services.

Local authorities deliver services to their respective communities, for which borrowing must often be undertaken. They are required by legislation to apply to the board to seek approval to borrow in most instances. Likewise, local authorities seek administrative approvals for certain activities and bylaws to ensure that matters are dealt with fairly.

Local authorities and the public also come to the board to present appeals and other disputes. There is an expectation that all parties will be heard fully by a panel with specialized knowledge and that the board's decision will be fair and in accordance with legislation. In all situations the public and the local authorities expect their matters to be dealt with in a timely manner.

Our goal, therefore, is to meet the demands of these external users. The means to meet this goal is revisited annually to see where improvements can be made to the delivery of our services and to ensure the board's focus reflects the priorities of the government and our clients.

Therefore, the board considers it important to focus on the following activities and projects in 2004:

- Manage financial resources appropriately while at the same time ensuring client needs are met.
- Conduct hearings, render decisions and review local authorities' borrowing requests in a consistent and timely manner.
- Communicate with clients on the appeal process and approval process, how to apply or appeal and the role of the board.
- Review internal processes, policies and procedures to ensure that services are provided within an appropriate time frame and in accordance with legislation.
- Develop and organize a plan to review internal administrative procedures to ensure consistency and cost effectiveness. Implement guidelines as they relate to visual identity, privacy awareness, financial controls and records management.
- Establish procedures to ensure web site information is up to date and accurate.

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives and policy development and implementation for the board and its committees.

Management is to ensure the integrity of financial data reported by the board. This responsibility is fulfilled through preparation and presentation of financial information and other data in accordance with guidelines developed by Department of Finance, with exceptions specifically noted.

The Financial Administration Manual provides for internal accounting controls, policies and procedures. Employees exercise their best judgment to ensure the accurate reporting of activities and use of financial resources. Existing internal controls provide reasonable assurance assets are safeguarded and financial records are reliable for use in preparing financial information and maintaining accountability of assets.

Financial Overview

In 2002-03, Saskatchewan Municipal Board's budget of $1,066,000 was divided into three general areas: Administration/Local Government Committee; Planning Appeals; and Assessment Appeals. Funding was distributed according to the figures shown in Figure No. 1 which indicates the actual for 2002-2003 and budget estimates for 2002-2003.

Revenue is derived from filing fees for appeals, which are received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities. Figure No. 2 shows a breakdown of revenues received for the 2002-2003 fiscal year, which are deposited in the province's General Revenue Fund.

Asset M anagement and Protection

Personnel: Includes board members, out-of-scope staff as well as in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data: Includes local area network with 13 desktop computers connected to the network. Data includes word processing files; spreadsheet applications; revenue and expenditure system; a database to track appeal status for assessment appeals; and remote access to government accounting and human resources systems; and internet access. Policy is in place to ensure the security of government electronics system for the protection of our external and internal infrastructure and information.

Statement of Expenditures

Subvote	Actual 2002-2003	Budget/ Estimated 2002-2003	Variance Over/(Under)
Administration/Local Government Committee			
Personal Services	512,000	535,000	(23,000)
Operating Expenses	140,000	139,000	1,000
Subtotal	652,000	674,000	(22,000)
Planning Appeals Committee			
Personal Services	41,000	72,000	(31,000)
Operating Expenses	26,000	5,000	21,000
Subtotal	67,000	77,000	(10,000)
Assessment Appeals Committee			
Personal Services	188,000	265,000	(77,000)
Operating Expenses	23,000	50,000	(27,000)
Subtotal	211,000	315,000	(104,000)
Total	**930,000**	**1,066,000**	**(136,000)**

• Figure 1

Statement of Revenue

Description of Revenue	Actual 2002-2003	Budget/ Estimate 2002-2003
Filing Fees	73,000	70,000
Debenture Authorizations	27,000	5,000
Debenture Forms	3,500	4,700
TOTAL	**103,500**	**79,700**

• Figure 2

Local Government Committee

Major Activities

- **Approve Long-Term Borrowing including Debenture Issues**

  The purpose of approving long-term borrowing is to ensure financial stability of local authorities and compliance with various statutes. Investors and the public are provided with assurance that procedures and approvals comply with statutes and related policy.

  Includes approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose of approving local improvements is to ensure financial stability and compliance with legislation for municipalities to undertake works or services that specially benefit particular lands. A portion or all of the cost of the benefiting work is charged (assessed) against the benefited land.

  Works and services which can be approved as local improvements are defined in *The Local Improvements Act, 1993.*

- **Approve investment of surplus funds, creation, use of reserve funds and sinking funds.**

  The purpose of approving these financial transactions is to ensure municipal funds are securely invested and other funds are used appropriately.

  Committee objectives include security of investment and interest income maximization.

- **Approve Sewer and Water Rates**

  The purpose of approving water and sewer rates, charges, tolls or rents as they relate to service (including discounts, additional amounts or percentages) is to ensure they are equitable for all users and encourage rates are sufficient to provide revenue to offset current water and sewer operation expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely appropriate advice respecting all aspects of committee work.

Goals

Ensure financial stability for municipalities and security for their investors and the general public.

Approvals and Authorizations

The following figures (3 to 13) illustrate ongoing approvals and authorizations of the Local Government Committee for 2003.

Local Authority Debt Overview

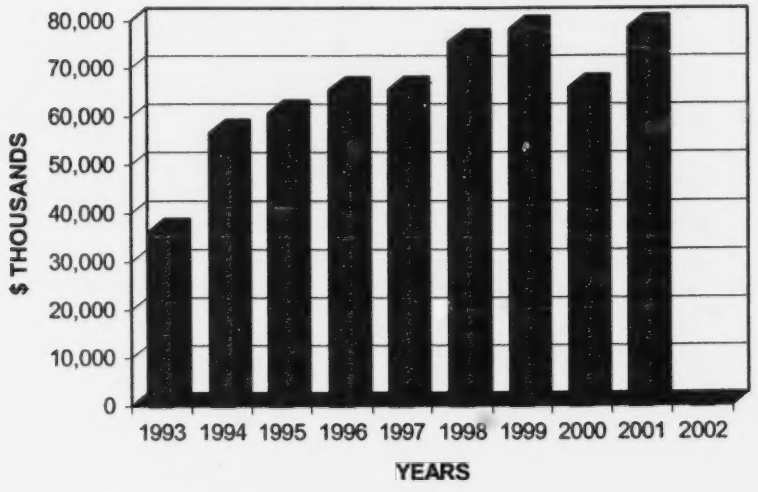
Summary of Outstanding Long Term Debt (excluding debentures)
as of December 31, 2002 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1993	2,684	6,565	1,271	315	1,822	12,657	23,591	36,248
1994	4,344	5,773	1,326	1,538	1,786	14,767	41,937	56,704
1995	3,956	6,179	1,558	1,098	2,483	15,274	45,357	60,631
1996	4,235	7,202	1,484	887	2,164	15,972	49,540	65,512
1997	3,726	9,698	1,739	771	2,533	18,467	47,116	65,583
1998(1)	10,164	11,517	1,958	2,277	3,875	29,791	45,714	75,505
1999(1)	8,252	14,011	2,755	1,896	3,936	30,850	47,375	78,225
2000(1)	9,378	12,967	1,419	1,506	4,035	29,305	36,648	65,953
2001(1)	10,770	11,984	1,514	2,404	4,095	30,767	47,848	78,615
2002	0**	0**	0**	1,443	0**	1,443	53,186	54,629

* Refers to Northern Municipalities.
** Information is not available for 2002.
- Loans are reported beginning 1993 due to the increased number of loans now exceeding a four year term and containing a fixed interest rate.
(1) Includes lease obligations for cities not previously recorded.

• Figure 3



• Figure 4

Local Authority Debt Overview

Loan and Debenture Authorizations in 2003

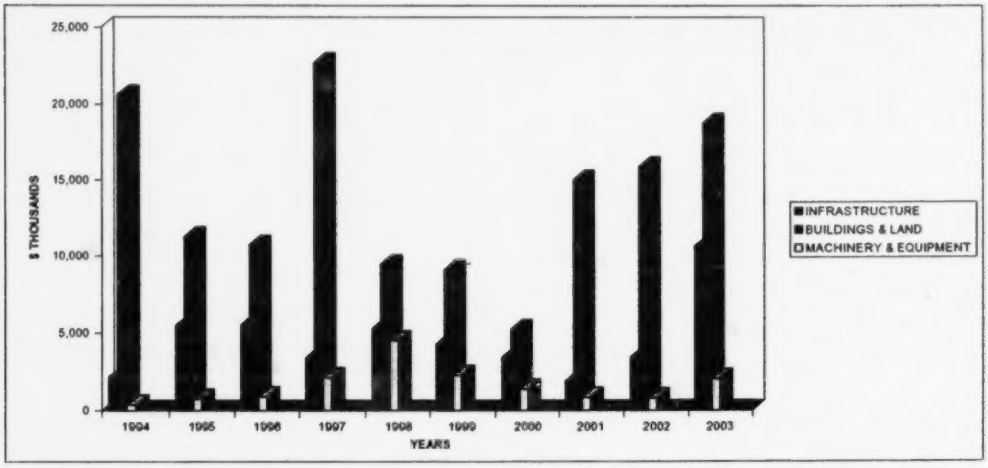
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF AUTHORIZATIONS
LOANS		
CONSERVATION & DEVELOPMENT AREA AUTHORITIES	$282,000	1
TOWNS	$9,316,836	42
VILLAGES	$2,957,137	18
RURAL MUNICIPALITIES	$1,225,979	5
SCHOOL DIVISIONS	$17,540,029	14
TOTAL	$31,321,981	80
DEBENTURES		
TOWNS	$5,167,924	7
TOTAL	$5,167,924	7
AGREEMENTS		
RURAL MUNICIPALITIES	$123,200	1
SCHOOL DIVISIONS	$22,768,357	25
TOWNS	$1,255,595	2
VILLAGES	$9,177	1
TOTAL	$24,033,129	29
GRAND TOTAL	$60,523,034	116

• Figure 5

Local Authority Historical Overview

Purpose for Borrowing by Way of Loans (in Thousand Dollars)

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
INFRASTRUCTURE										
Bridges	0	0	0	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	623	0	309	34	0	651	279	0	155	450
Dams & Reservoirs	0	0	0	0	95	0	0	0	397	0
Pavement	658	3,778	2,425	1,557	284	1,964	698	1,089	570	1,307
Sewage Treatment, Lagoon	808	155	1,205	4	1,529	145	182	125	1,027	92
Street Lighting	0	0	82	0	0	0	21	0	0	0
Water Facilities	43	1,219	975	1,547	2,059	1,113	2,114	598	1,184	8,741
Irrigation Projects	0	54	162	0	0	0	0	0	0	0
Park Systems	0	12	300	0	0	0	0	0	0	0
Other	0	249	50	231	1,288	377	122	40	69	0
Total	2,132	5,467	5,508	3,373	5,255	4,250	3,416	1,852	3,402	10,590
BUILDINGS & LAND										
Offices	147	45	641	69	595	15	425	420	652	0
Hospitals	0	0	0	157	692	30	290	0	50	0
Recreation & Culture	299	72	370	125	2,608	1,922	1,070	1,025	594	686
Schools	19,562	11,091	9,659	20,912	5,092	7,044	3,101	13,458	14,334	17,018
Fire Stations	0	0	0	0	0	11	180	0	132	365
Residential Housing	0	0	0	592	0	0	31	75	60	300
Land	587	20	30	830	424	45	22	0	38	346
Total	20,595	11,228	10,700	22,685	9,411	9,067	5,119	14,978	15,860	18,715
MACHINERY & EQUIPMENT										
Computers	88	333	0	463	30	0	0	0	0	39
Protective	0	13	131	0	81	481	235	131	15	79
Transportation	0	295	653	873	499	978	1,067	531	762	1,893
Other	263	81	90	753	3,880	784	70	165	0	6
Total	351	389	874	2,089	4,490	2,243	1,372	827	777	2,017



• Figure 6

Local Authority Debt Overview

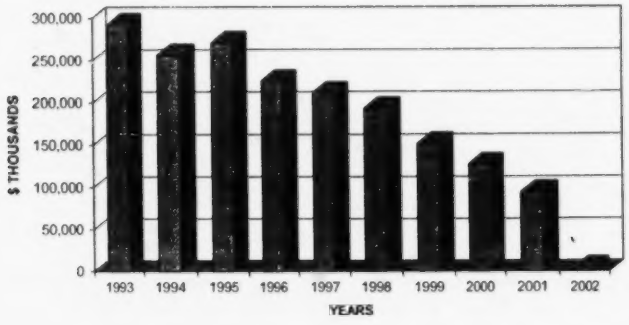
SUMMARY OF OUTSTANDING DEBENTURE DEBT
as of December 31, 2002 (Based on previous audited financial statements)

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1993	146,012	15,983	1,637	1,400	165	165,197	127,152	292,349
1994	136,279	13,256	1,277	1,302	144	152,258	103,697	255,955
1995	173,053	13,196	1,375	1,196	121	188,941	81,733	270,674
1996	154,608	10,945	1,105	1,083	0	167,741	57,399	225,140
1997	157,811	9,122	858	961	0	168,752	42,115	210,867
1998	156,290	9,222	717	686	0	166,915	25,911	192,826
1999	122,458	10,325	921	634	0	134,338	17,245	151,583
2000	102,198	11,126	1,539	1,359	0	116,222	10,925	127,147
2001	75,264	10,721	1,443	0	125	87,553	6,788	94,341
2002	0**	0**	0**	0	0**	0	4,344	4,344

* Refers to Northern Municipalities

** Information is not available for 2002



• Figure 7

Local Authority Debt Overview

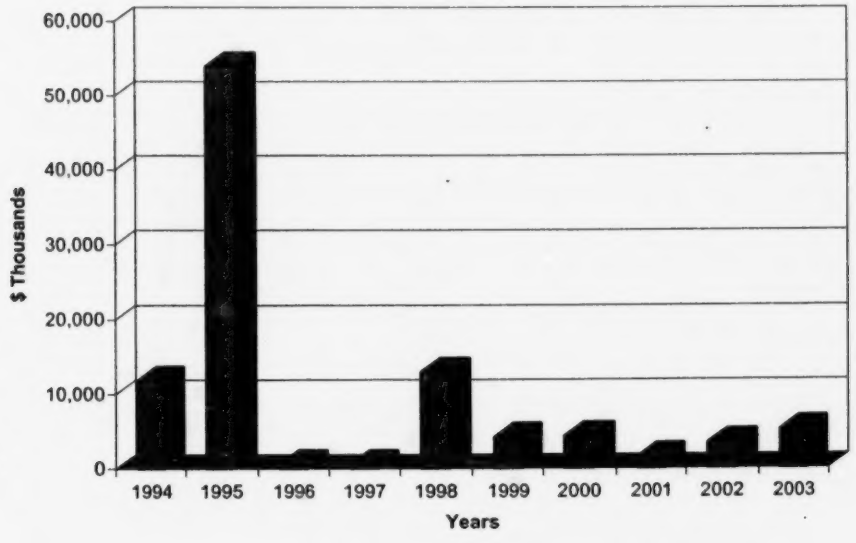
ANNUAL DEBENTURES ISSUED 1994 - 2003

(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		R.M.		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1994	3	4,300	2	485	0	0	4	7,018	0	0	9	11,803
1995	4	51,147	5	721	3	355	5	1,677	0	0	17	53,900
1996	1	326	2	209	0	0	0	0	0	0	3	535
1997	1	116	2	410	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	10	12,928
1999	0	0	9	3,830	3	341	0	0	0	0	12	4,171
2000	0	0	7	2,801	8	1,349	0	0	1	140	16	4,290
2001	0	0	7	1,520	0	0	0	0	0	0	7	1,520
2002	0	0	7	1,665	8	1,584	0	0	1	165	16	3,414
2003	0	0	7	5,168	0	0	0	0	0	0	7	5,168

No. - Number of issues

* - Does not include Lloydminster



• Figure 8

Local Authority Debt Overview

DEBENTURES SIGNED AND SEALED IN 2003

LOCAL AUTHORITY	NO. OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
TOWNS			
Total	5	$2,564,224	5.43%
VILLAGES			
Total	3	$619,262	5.66%
TOTAL	8	$3,183,486	

• Figure 9

Local Authority Debt Overview

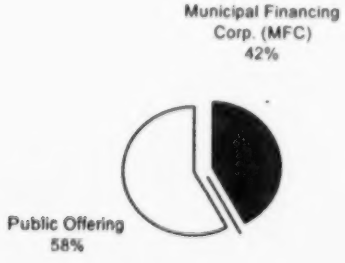
Debenture Purchasers Overview

ANNUITY DEBENTURES

Municipal Financing Corporation (MFC)	$1,240,562
Public Offering	$142,924
TOTAL	$1,383,486

SERIAL ANNUITY DEBENTURES

Municipal Financing Corporation (MFC)	$754,000
Public Offering	$1,046,000
TOTAL	$1,800,000

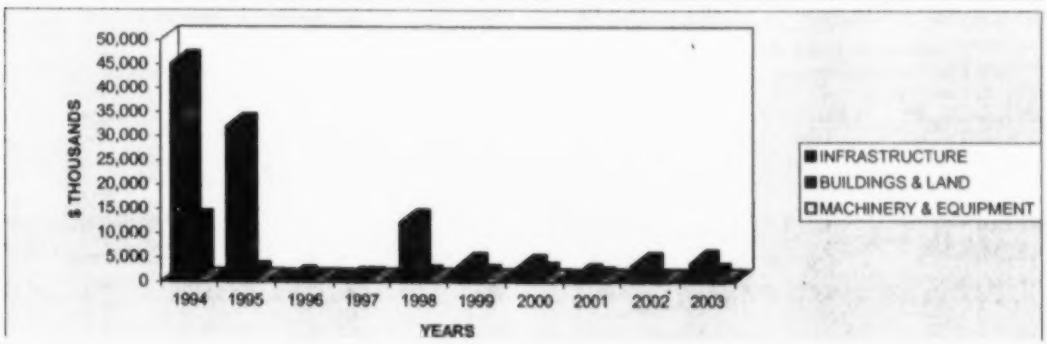


• Figure 10

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures (in Thousand Dollars)

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
INFRASTRUCTURE										
Bridges	0	0	0	0	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	0	541	381	116	133	0	160	93	19	900
Dams & Reservoirs	0	0	0	0	0	500	0	0	0	0
Pavement	0	0	154	160	133	0	194	293	19	918
Sewage Treatment, Lagoon	44,553	18,000	0	0	10,500	158	0	345	786	1,000
Street Lighting	0	0	0	0	0	0	0	0	0	0
Water Facilities	485	13,354	0	0	1,236	2,326	1,969	245	2,425	1,100
Sanitary sewers, lift stations	0	14	0	0	200	298	589	119	0	0
Other	0	0	0	0	0	0	0	0	166	0
Total	45,038	31,909	535	276	12,202	3,282	2,912	1,095	3,415	3,918
BUILDINGS & LAND										
Offices	1,235	0	0	0	0	125	440	225	0	0
Hospitals	0	0	0	0	0	0	200	200	0	0
Recreation & Culture	0	50	0	0	200	475	540	0	0	1,250
Schools	10,760	1,160	0	0	491	0	0	0	0	0
Garages	0	190	0	0	0	0	0	0	0	0
Land	0	0	0	0	0	290	59	0	0	0
Other	0	0	0	250	0	0	139	0	0	0
Total	11,995	1,400	0	250	691	890	1,378	425	0	1,250
MACHINERY & EQUIPMENT										
Protective	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	35	0	0	0	0	0
Total	0	0	0	0	35	0	0	0	0	0



• Figure 11

Local Authority Overview of Local Improvements

LOCAL IMPROVEMENT PROJECTS APPROVED IN 2003

PROPOSED WORK AND ESTIMATED COST				
LOCAL AUTHORITY	NO. OF PROJECTS	WATER/SEWER MAINS	SURFACE WORKS	TOTAL
CITIES	4	$0	$1,331,071	$1,331,071
TOWNS	15	$2,698,087	$3,280,234	$5,978,321
TOTAL	19	$2,698,087	$4,611,305	$7,309,392

Local improvement hearings held in 2003 pursuant to Section 5(1)(c) of *The Local Improvements Act, 1993*

Towns: 1

• Figure 12

Local Authority Approval Overview

Number of Miscellaneous Approvals Issued in 2003

SEWER AND WATER RATES		
NORTHERN HAMLETS AND SETTLEMENTS: 2	TOWNS: 50	VILLAGES: 70
ESTABLISH DEBT LIMIT		
	CITIES: 2	
CAPITAL RESERVE FUND TRANSACTIONS		
	VILLAGES: 1	
APPROVE ARRANGEMENTS TO SATISFY EXISTING FINANCIAL OBLIGATIONS OF SCHOOL DIVISIONS FOR DISESTABLISHMENT		
	TOTAL: 27	

• Figure 13

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine appeals relating to municipal planning and development and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- Hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- As an interested party, analyze and respond to Government Relations and Aboriginal Affairs' requests regarding legislation.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Activities

In 2003, 17 new appeals were received and 14 appeals were heard which includes carry over of appeals from the previous year.

Figure No. 14 shows an analysis of the decisions rendered by the committee and organized by local authority category as follows:

	Denied	Granted	Withdrawn	No Jurisdiction	*Carried Forward	Total
Cities	0	3	1	1	2	7
Towns	1	0	0	1	1	3
Villages	0	3	0	0	1	4
Rural Municipalities	0	1	0	0	2	3
Total	1	7	1	2	6	17

* Carried forward from 2002

• Figure 14

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full-time members of the Saskatchewan Municipal Board and part-time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Review applications for the alteration of municipal boundaries or the amalgamation of municipalities.

  A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide factual information to the public on the process to apply.

Goals

- Hear and decide applications within four months after receipt of same.

- Provide an information base for municipalities and the general public regarding the application process, and policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Providing knowledge of hearing procedural process and consistent decision making to affected municipalities leads to a satisfactory outcome.

Caseload Activities

No applications were received in 2003. One application received in 2002 was withdrawn in 2003.

Fire Prevention Appeals Committee

Major Activities

- Hear and determine appeals and matters concerning fire prevention.

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons, are issued based on arguments presented at the hearing.

Goals

- Hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of hearing an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- Establish a consistent base for the decision making process.

Impact & Accomplishments

- The committee strives for the shortest turnaround time possible on matters before it.
- Through consistency of decisions, the committee provides the general public with a better understanding of requirements when rendering decisions.

Caseload Activities

There were three appeals received in 2003. One decision was rendered by the committee, one appeal was withdrawn and one appeal was heard in 2003 and the decision will be rendered in 2004.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments; the tax exempt status of a property; and conservation and development area authority assessments.

  Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **Direct Appeals Hearings**

  Hearings for direct appeals are conducted, as required, with respect to industrial or commercial properties exceeding $1,000,000 in assessed value where the appellant, the board of revision, and the municipality agree to proceed in this manner.

  Direct appeals hearings are also conducted, as required, where an application for leave to consolidate appeals has been granted.

- **Pre-hearing Conferences**

  Pre-hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision, or in the case of direct appeals, based upon evidence and argument.

- **Stated Cases**

  Any person affected by a decision of the committee may appeal to the Saskatchewan Court of Appeal on a leave to appeal basis. Also, cases may be stated to the Saskatchewan Court of Appeal at the initiative of the committee. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law that impacts on assessment issues is monitored.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

- Hear appeals within a reasonable time of receipt of a notice of appeal.
- Render decisions within six months of the date of a hearing where caseload allows.
- Provide an information base for the general public regarding the appeal process, and policies and procedures of the committee.
- Maintain an efficient appeal tracking system.
- Enforce procedural requirements.
- Prepare for the 2005 province wide revaluation by reviewing assessment manuals; legislation; regulations; committee policy, procedure and directives; and existing staffing levels.

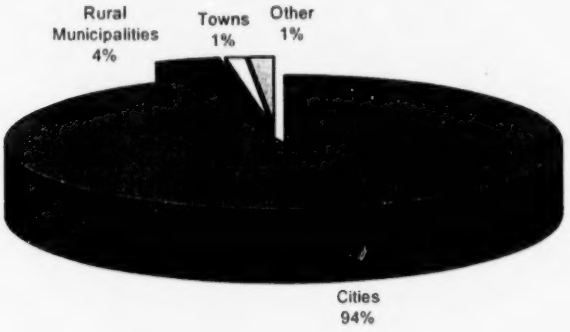
Impact & Accomplishments

- Update of tracking system and the adoption of electronic calendars for internal reference has improved the administration of files and related impact on clients.

- Recruitment of additional part-time members has improved the efficiency of the committee as it relates to the frequency of hearings and the release of related decisions.

Caseload Analysis

Appeals received in 2003: 278



• Figure 15

*Other - Includes villages, resort villages, conservation and development area authorities, and northern municipalities.

Caseload Activities

Scheduled for Hearing	104
Decisions Pending (Heard but not decided)	39
To Be Heard (Not yet scheduled)	194
Withdrawn	75
Total Activities	412*

*These activities include 163 appeals lodged prior to 2003.

Decision Activities

Denied	Granted	Total Issued
166	106	272**

**The majority of these decisions pertain to appeals lodged prior to 2003.

- **Outside Influences**

  High-rise and parkade appeals (197) originating from the City of Regina, from 1998 up to and including 2003, continue to be unresolved. The Court of Appeal for Saskatchewan initially remitted the matter to the City Assessor for revaluation. That revaluation was appealed through all levels of appeal with the Court granting leave to appeal. A hearing date before the Court is yet to be set pending final responses from the owners and the City Assessor.

  Additionally, there are appeals for more than one year awaiting the City Assessor and the Saskatchewan Assessment Management Agency respectively, to complete certain court ordered revaluations for apartment blocks in the City of Regina (10) and warehouses in the Rural Municipality of Sherwood No. 159 (10). Further, there are multi year appeals awaiting some resolution by the Court which are related to shopping malls in the City of Regina (24) and to shopping malls and industrial sites in the City of Prince Albert (4).

Condominium Property Act Apportionment Committee

Major Activities

- **Apportionment Applications**

  Applications arise pursuant to section 59 of *The Condominium Property Regulations, 2001*.

- **Apportionment Orders**

  Written orders are issued containing the approved or amended apportionment scheme.

- **Apportionment Hearings**

  When necessary, hear and determine applications pertaining to proposed apportionment schemes not based upon unit factors.

  Hearings are held as required, usually in the municipality of origin.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the issue of condominium assessment apportionment.

Goals

- Issue orders within a reasonable time of receipt of the application and hear apportionment applications where necessary.
- Provide an information base for the general public.

Caseload Analysis

In 2003, one application was received with the related order pending.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of *The Revenue and Financial Services Act*. The Act appoints full-time members of the Saskatchewan Municipal Board as members of the Board of Revenue Commissioners.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the board to the Court of Queen's Bench.

The operating and staffing costs associated with this board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Provincial Sales Tax Act
The Fire Prevention Act, 1992
The Freehold Oil and Gas Production Tax Act;
The Fuel Tax Act, 2000
The Liquor Consumption Tax Act
The Mineral Taxation Act, 1983
The Revenue and Financial Services Act
The Tobacco Tax Act

The board has authority to approve or determine matters under eight other Acts. However, appeals pursuant to these Acts are not often received.

Board of Revenue Commissioners Caseload Overview

Caseload Activities

Appeals received in 2003: 27

Heard	4
To be Heard	*117
Withdrawn	12
Decisions Pending	2

Notes:

*Ninety-six (96) of the outstanding appeals (to be heard) relate to The Crown Minerals Act for the years 1995-2002 inclusive. The parties are working to resolve the issues outside of the appeal setting.

Decision Activities

Denied	Granted	No Jurisdiction	Total Issued
3	0	1	4

There were 15 cancellations and 42 write offs approved in 2003.

• Figure 16